



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **De Witt County**

Unit Code: **020/000/00** County: **DEWITT**

Fiscal Year End: **11/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$19,360,049**

Equalized Assessed Valuation: **\$396,649,110**

Population: **16,516**

Employees:

Full Time:	150
Part Time:	15
Salaries Paid:	\$3,729,586

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$14,776,269	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$895	\$277	\$260
Revenue Collected During FY 05:	\$10,100,512	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$9,171,640	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$612	\$400	\$394
Per Capita Expenditures:	\$555	\$384	\$376
Revenues over (under) Expenditures:	\$928,872	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	166.83%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$15,300,798	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$926	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$450,000	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$14,686,017	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$450,000

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$27

\$108

\$56

General Obligation Debt over EAV:

0.11%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

\$91,467

\$3,146,397

\$

Per Capita Beginning Retained Earnings for FY 05:

\$6

\$30

\$

Revenue Collected During FY 05:

\$343,186

\$1,748,403

\$

Expenditures During FY 05:

\$543,019

\$1,924,829

\$

Per Capita Revenue:

\$21

\$35

\$

Per Capita Expenditures:

\$33

\$35

\$

Operating Income (loss):

-\$199,833

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

16.87%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$91,634

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$6

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Dekalb County

Unit Code: 019/000/00 **County:** DEKALB

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$55,679,900

Equalized Assessed Valuation: \$1,534,517,472

Population: 94,040

Employees:

Full Time:	402
Part Time:	268
Salaries Paid:	\$19,574,875

Blended Component Units

Number Submitted = 2

Dekalb County Forest Preserve District
Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$16,941,175	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$180	\$277	\$260
Revenue Collected During FY 05:	\$36,831,813	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$31,862,977	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$392	\$400	\$394
Per Capita Expenditures:	\$339	\$384	\$376
Revenues over (under) Expenditures:	\$4,968,836	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	74.12%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$23,617,303	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$251	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$10,217,411	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$22,651,912	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$18,048,306	\$7,048,549	\$1,584,136
Per Capita Debt:	\$192	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$9,538,452	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$101	\$30	\$
Revenue Collected During FY 05:	\$10,966,759	\$1,748,403	\$
Expenditures During FY 05:	\$10,764,615	\$1,924,829	\$
Per Capita Revenue:	\$117	\$35	\$
Per Capita Expenditures:	\$114	\$35	\$
Operating Income (loss):	\$202,144	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	90.47%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$9,738,475	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$104	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Douglas County

Unit Code: 021/000/00 **County:** DOUGLAS

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,610,513

Equalized Assessed Valuation: \$256,128,582

Population: 19,464

Employees:

Full Time:	64
Part Time:	25
Salaries Paid:	\$2,096,345

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$7,072,033	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$363	\$277	\$260
Revenue Collected During FY 05:	\$6,532,860	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$5,865,608	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$336	\$400	\$394
Per Capita Expenditures:	\$301	\$384	\$376
Revenues over (under) Expenditures:	\$667,252	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	134.95%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$7,915,422	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$407	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,803,245	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$5,368,847	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$1,674,620	\$7,048,549	\$1,584,136
Per Capita Debt:	\$86	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name: **Dupage County**

Unit Code: **022/000/00** County: **DUPAGE**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$608,910,218**

Equalized Assessed Valuation: **\$34,791,533,054**

Population: **929,113**

Employees:

Full Time:	3,060
Part Time:	295
Salaries Paid:	\$150,474,989

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$164,231,608	\$117,758,787	\$89,616,558
Per Capita Beginning Fund Balance:	\$177	\$223	\$234
Revenue Collected During FY 05:	\$279,580,533	\$199,972,702	\$177,718,607
Expenditures During FY 05:	\$265,624,985	\$182,974,071	\$163,451,970
Per Capita Revenue:	\$301	\$369	\$360
Per Capita Expenditures:	\$286	\$330	\$321
Revenues over (under) Expenditures:	\$13,955,548	\$16,998,630	\$15,786,293
Ratio of Fund Balance to Expenditures:	63.63%	73.94%	76.27%
Ending Fund Balance for FY 05:	\$169,021,632	\$128,573,772	\$101,286,685
Per Capita Ending Fund Balance:	\$182	\$244	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,232,470	\$55,506,942	\$47,707,582
Total Unrestricted Net Assets:	\$173,802,452	\$102,673,555	\$89,149,386



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$368,465,232	\$214,597,044	\$248,690,612
Per Capita Debt:	\$397	\$372	\$400
General Obligation Debt over EAV:	0.48%	32.24%	0.52%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$105,087,081	\$73,646,352	\$26,226,185
Per Capita Beginning Retained Earnings for FY 05:	\$113	\$111	\$65
Revenue Collected During FY 05:	\$40,018,865	\$19,591,107	\$13,415,578
Expenditures During FY 05:	\$50,110,390	\$20,875,588	\$12,081,669
Per Capita Revenue:	\$43	\$35	\$43
Per Capita Expenditures:	\$54	\$36	\$41
Operating Income (loss):	-\$10,091,525	-\$1,284,481	-\$851,802
Ratio of Retained Earnings to Expenditures:	199.98%	315.22%	185.44%
Ending Retained Earnings for FY 05:	\$100,208,666	\$73,741,856	\$24,964,635
Per Capita Ending Retained Earnings:	\$108	\$113	\$63



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Edgar County**

Unit Code: **023/000/00**

County: **EDGAR**

Fiscal Year End: **11/30/2005**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,943,087**

Equalized Assessed Valuation: **\$211,983,096**

Population: **19,396**

Employees:

Full Time: **83**

Part Time: **40**

Salaries Paid: **\$2,840,422**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$2,752,930	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$142	\$277	\$260
Revenue Collected During FY 05:	\$7,723,975	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$7,481,828	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$398	\$400	\$394
Per Capita Expenditures:	\$386	\$384	\$376
Revenues over (under) Expenditures:	\$242,147	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	52.58%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$3,933,739	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$203	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,325,514	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$2,552,225	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$154,471

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$8

\$108

\$56

General Obligation Debt over EAV:

0.06%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

\$

\$3,146,397

\$

Per Capita Beginning Retained Earnings for FY 05:

\$

\$30

\$

Revenue Collected During FY 05:

\$

\$1,748,403

\$

Expenditures During FY 05:

\$

\$1,924,829

\$

Per Capita Revenue:

\$

\$35

\$

Per Capita Expenditures:

\$

\$35

\$

Operating Income (loss):

\$

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

0.00%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$

\$33

\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name: Edwards County

Unit Code: 024/000/00

County: EDWARDS

Fiscal Year End: 11/30/2005

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,743,897

Equalized Assessed Valuation: \$50,580,980

Population: 6,971

Employees:

Full Time: 31

Part Time: 10

Salaries Paid: \$831,050

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$1,151,981	\$2,854,229	\$3,132,280
Per Capita Beginning Fund Balance:	\$165	\$443	\$379
Revenue Collected During FY 05:	\$2,955,891	\$3,554,114	\$3,198,735
Expenditures During FY 05:	\$2,589,463	\$3,449,052	\$3,185,772
Per Capita Revenue:	\$424	\$533	\$529
Per Capita Expenditures:	\$371	\$520	\$495
Revenues over (under) Expenditures:	\$366,428	\$105,062	\$194,332
Ratio of Fund Balance to Expenditures:	58.92%	90.83%	78.10%
Ending Fund Balance for FY 05:	\$1,525,661	\$3,052,320	\$3,297,272
Per Capita Ending Fund Balance:	\$219	\$472	\$449

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$847,273	\$252,236
Total Unrestricted Net Assets:	\$1,525,661	\$1,884,069	\$1,979,707



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$885,000	\$154,700	\$34,641
Per Capita Debt:	\$127	\$23	\$5
General Obligation Debt over EAV:	1.39%	0.12%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$89,647	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$16	\$
Revenue Collected During FY 05:	\$	\$216,129	\$
Expenditures During FY 05:	\$	\$218,825	\$
Per Capita Revenue:	\$	\$38	\$
Per Capita Expenditures:	\$	\$39	\$
Operating Income (loss):	\$	-\$2,696	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.80%	0.00%
Ending Retained Earnings for FY 05:	\$	\$86,952	\$
Per Capita Ending Retained Earnings:	\$	\$16	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: Effingham County

Unit Code: 025/000/00

County: EFFINGHAM

Fiscal Year End:

11/30/2005

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$24,408,326

Equalized Assessed Valuation:

\$430,401,252

Population:

34,264

Employees:

Full Time:

147

Part Time:

40

Salaries Paid:

\$5,242,106

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$9,615,919	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$281	\$277	\$260
Revenue Collected During FY 05:	\$13,379,269	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$13,864,273	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$390	\$400	\$394
Per Capita Expenditures:	\$405	\$384	\$376
Revenues over (under) Expenditures:	-\$485,004	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	65.86%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$9,130,915	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$266	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$9,130,915	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$10,586,360	\$7,048,549	\$1,584,136
Per Capita Debt:	\$309	\$108	\$56
General Obligation Debt over EAV:	2.32%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Fayette County**

Unit Code: **026/000/00** County: **FAYETTE**

Fiscal Year End: **11/30/2005**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,107,390**

Equalized Assessed Valuation: **\$155,243,808**

Population: **21,802**

Employees:

Full Time:	96
Part Time:	47
Salaries Paid:	\$3,637,679

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$3,770,158	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$173	\$277	\$260
Revenue Collected During FY 05:	\$8,175,756	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$7,701,382	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$375	\$400	\$394
Per Capita Expenditures:	\$353	\$384	\$376
Revenues over (under) Expenditures:	\$474,374	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	54.81%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,220,762	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$194	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$9,669,472	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$	\$30	\$
Revenue Collected During FY 05:	\$	\$1,748,403	\$
Expenditures During FY 05:	\$	\$1,924,829	\$
Per Capita Revenue:	\$	\$35	\$
Per Capita Expenditures:	\$	\$35	\$
Operating Income (loss):	\$	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	0.00%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Ford County**

Unit Code: **027/000/00**

County: **FORD**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,649,485

Equalized Assessed Valuation:

\$175,345,110

Population:

14,275

Employees:

Full Time:

52

Part Time:

23

Salaries Paid:

\$1,947,981

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$4,064,597	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$285	\$277	\$260
Revenue Collected During FY 05:	\$4,890,313	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$4,813,709	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$343	\$400	\$394
Per Capita Expenditures:	\$337	\$384	\$376
Revenues over (under) Expenditures:	\$76,604	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	86.10%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$4,144,819	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$290	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$310,735	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$6,059,681	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 05:	\$	\$7,048,549	\$1,584,136
Per Capita Debt:	\$	\$108	\$56
General Obligation Debt over EAV:	0.00%	0.34%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 05:	\$665,097	\$3,146,397	\$
Per Capita Beginning Retained Earnings for FY 05:	\$47	\$30	\$
Revenue Collected During FY 05:	\$54,376	\$1,748,403	\$
Expenditures During FY 05:	\$19,470	\$1,924,829	\$
Per Capita Revenue:	\$4	\$35	\$
Per Capita Expenditures:	\$1	\$35	\$
Operating Income (loss):	\$34,906	-\$176,427	\$
Ratio of Retained Earnings to Expenditures:	3595.29%	112.85%	0.00%
Ending Retained Earnings for FY 05:	\$700,003	\$3,199,851	\$
Per Capita Ending Retained Earnings:	\$49	\$33	\$



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name: **Fulton County**

Unit Code: **029/000/00**

County: **FULTON**

Fiscal Year End:

11/30/2005

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$23,598,291

Equalized Assessed Valuation:

\$316,475,423

Population:

38,250

Employees:

Full Time:

191

Part Time:

53

Salaries Paid:

\$6,480,632

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 05:	\$8,543,429	\$13,386,105	\$7,974,379
Per Capita Beginning Fund Balance:	\$223	\$277	\$260
Revenue Collected During FY 05:	\$17,680,077	\$19,483,046	\$11,836,441
Expenditures During FY 05:	\$16,359,247	\$18,634,455	\$11,288,136
Per Capita Revenue:	\$462	\$400	\$394
Per Capita Expenditures:	\$428	\$384	\$376
Revenues over (under) Expenditures:	\$1,320,830	\$848,591	\$452,697
Ratio of Fund Balance to Expenditures:	59.88%	80.14%	73.50%
Ending Fund Balance for FY 05:	\$9,795,426	\$14,371,741	\$8,072,602
Per Capita Ending Fund Balance:	\$256	\$303	\$269

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$140,289	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$129,765	\$4,014,893	\$1,057,984
Total Unrestricted Net Assets:	\$9,150,911	\$9,882,029	\$5,864,842



Fiscal Year 2005

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

Outstanding Debt for FY 05:

Amounts

\$1,612,308

Averages

\$7,048,549

Medians

\$1,584,136

Per Capita Debt:

\$42

\$108

\$56

General Obligation Debt over EAV:

0.13%

0.34%

0.00%

Enterprise Funds

Beginning Retained Earnings for FY 05:

\$880,555

\$3,146,397

\$

Per Capita Beginning Retained Earnings for FY 05:

\$23

\$30

\$

Revenue Collected During FY 05:

\$1,851,014

\$1,748,403

\$

Expenditures During FY 05:

\$2,085,747

\$1,924,829

\$

Per Capita Revenue:

\$48

\$35

\$

Per Capita Expenditures:

\$55

\$35

\$

Operating Income (loss):

-\$234,733

-\$176,427

\$

Ratio of Retained Earnings to Expenditures:

44.41%

112.85%

0.00%

Ending Retained Earnings for FY 05:

\$926,321

\$3,199,851

\$

Per Capita Ending Retained Earnings:

\$24

\$33

\$